

**LINCOLN COUNTY SCHOOL DISTRICT  
SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS - (UNAUDITED)  
2012-13 as of December 31, 2012**

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
<b>Special Revenue Funds (200-289 &amp; 900-989)</b>				
Revenues:				
Local	690,157		367,555	322,602
Intermediate	3,050		9,543	(6,493)
State	958,445		139,198	819,247
Federal	5,053,958		1,244,372	3,809,586
Beg. Fund Balance *	102,107		298,218	(196,111)
<b>Total Revenues</b>	<b>6,807,717</b>		<b>2,058,885</b>	<b>4,748,832</b>
Expenditures:				
Instruction	2,059,063	1,300,803	971,233	(212,973)
Support Services	4,206,431	1,062,915	1,109,711	2,033,805
Enterprise	342,817	35,943	58,494	248,380
Facilities Acq. & Constr.	199,406	1,323	232,715	(34,632)
End Fund Balance				
<b>Total Expenditures</b>	<b>6,807,717</b>	<b>2,400,984</b>	<b>2,372,153</b>	<b>2,034,580</b>
Fund Balance			<u>(313,268)</u>	

**Waldport High School & Toledo 7-12  
Small Schools Grant (291)**

Revenues:				
Local	500		352	148
State	82,500			82,500
Beg. Fund Balance *	98,500		133,992	(35,492)
<b>Total Revenues</b>	<b>181,500</b>		<b>134,344</b>	<b>47,156</b>

Expenditures:				
Instruction	74,507	4,716	4,881	64,910
Support Services	24,493	6,759	4,523	13,211
End Fund Balance	82,500			82,500
<b>Total Expenditures</b>	<b>181,500</b>	<b>11,475</b>	<b>9,404</b>	<b>160,621</b>
Fund Balance			<u>124,940</u>	

**Building Maintenance Fund (293)**

Revenues:				
Local	4,000		4,498	(498)
Sale of Assets	3,000,000		5,000	2,995,000
Beg. Fund Balance *	300,000		224,667	75,333
<b>Total Revenues</b>	<b>3,304,000</b>		<b>234,165</b>	<b>3,069,835</b>

Expenditures:				
Instruction				
Support Services	561,000		82,931	478,069
Facilities Acq. & Constr.	2,743,000	1,949	122,446	2,618,605
End Fund Balance				
<b>Total Expenditures</b>	<b>3,304,000</b>	<b>1,949</b>	<b>205,377</b>	<b>3,096,674</b>
Fund Balance			<u>28,788</u>	

\* Beginning Fund Balances have been audited.

\*\* Includes \$185,782 Beginning Fund Balance transferred from Fund 300.

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
<b>Food Services (294)</b>				
Revenues:				
Local	341,660		72,794	268,866
State	17,500			17,500
Federal	1,443,116		466,364	976,752
Beg. Fund Balance *	75,000		48,008	26,992
<b>Total Revenues</b>	<b>1,877,276</b>		<b>587,167</b>	<b>1,290,109</b>

Expenditures:				
Support Services	37,391	18,968	18,778	(354)
Enterprise	1,839,885	1,037,468	572,196	230,221
<b>Total Expenditures</b>	<b>1,877,276</b>	<b>1,056,436</b>	<b>590,973</b>	<b>229,867</b>
Fund Balance			<u>(3,806)</u>	

**Early Retirement Reserve Fund (296)**

Revenues:				
Local				
Beg. Fund Balance *	271,500		271,267	233
<b>Total Revenues</b>	<b>271,500</b>		<b>271,267</b>	<b>233</b>

Expenditures:				
Other	271,500		271,267	233
End Fund Balance				
<b>Total Expenditures</b>	<b>271,500</b>		<b>271,267</b>	<b>233</b>
Fund Balance			<u>0</u>	

**Technology Fund (298)**

Revenues:				
Local	300,250		81,992	218,258
Local - Taxes			164,766	(164,766)
Beg. Fund Balance **	75,000		275,302	(200,302)
<b>Total Revenues</b>	<b>375,250</b>		<b>522,060</b>	<b>(146,810)</b>

Expenditures:				
Instruction	150,000		8,197	141,803
Support Services	225,250	75,862	79,608	69,781
End Fund Balance				
<b>Total Expenditures</b>	<b>375,250</b>	<b>75,862</b>	<b>87,805</b>	<b>211,584</b>
Fund Balance			<u>434,255</u>	

**Vehicle Replacement Fund (299)**

Revenues:				
Local	40,200		36	40,164
Other				
Beg. Fund Balance *	40,000		13,286	26,714
<b>Total Revenues</b>	<b>80,200</b>		<b>13,322</b>	<b>66,878</b>

Expenditures:				
Support Services	80,200			80,200
End Fund Balance				
<b>Total Expenditures</b>	<b>80,200</b>		<b>0</b>	<b>80,200</b>
Fund Balance			<u>13,322</u>	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
<b>Debt Service Fund PERS Bonds (320)</b>				
Revenues:				
Local	3,807,500		1,511,930	2,295,570
Other				
Beg. Fund Balance *	2,170,000		2,314,006	(144,006)
<b>Total Revenues</b>	<b>5,977,500</b>		<b>3,825,936</b>	<b>2,151,564</b>

Expenditures:				
Other	3,498,586		2,216,381	1,282,205
End Fund Balance	2,478,914			2,478,914
<b>Total Expenditures</b>	<b>5,977,500</b>		<b>2,216,381</b>	<b>3,761,119</b>
Fund Balance			<u>1,609,555</u>	

**Debt Service Fund (330)**

Revenues:				
Local	4,750,450		4,257,742	492,708
Other				
<b>Total Revenues</b>	<b>4,750,450</b>		<b>4,257,742</b>	<b>492,708</b>

Expenditures:				
Other	4,250,450		973,016	3,277,434
End Fund Balance	500,000			500,000
<b>Total Expenditures</b>	<b>4,750,450</b>		<b>973,016</b>	<b>3,777,434</b>
Fund Balance			<u>3,284,725</u>	

**Capital Construction Fund (405)**

Revenues:				
Local	356,000		132,208	223,792
Other				
Beg. Fund Balance *	900,000		844,597	55,403
<b>Total Revenues</b>	<b>1,256,000</b>		<b>976,805</b>	<b>279,195</b>

Expenditures:				
Support Services				
Facilities Acq. & Constr.	1,256,000	39,598	806,291	410,112
End Fund Balance				
<b>Total Expenditures</b>	<b>1,256,000</b>	<b>39,598</b>	<b>806,291</b>	<b>410,112</b>
Fund Balance			<u>170,515</u>	

**Self Insurance Fund (610)**

Revenues:				
Local	778,500		271,346	507,154
Beg. Fund Balance *	550,000		604,571	(54,571)
<b>Total Revenues</b>	<b>1,328,500</b>		<b>875,917</b>	<b>452,583</b>

Expenditures:				
Support Services	881,500		347,665	533,836
End Fund Balance	447,000			447,000
<b>Total Expenditures</b>	<b>1,328,500</b>		<b>347,665</b>	<b>980,836</b>
Fund Balance			<u>528,253</u>	